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*Attorneys for the Chapter 7 Trustee,  
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Presentment Date: December 9, 2020  
11:00 am

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

\_\_\_\_\_  
In re: X

Jeffrey Lew Liddle,

Case No. 19-10747(SHL)  
Chapter 7 Case

Debtor.

\_\_\_\_\_  
X

**TRUSTEE'S MOTION TO ABANDON *NUNC PRO TUNC* TO THE  
CONVERSION DATE THE ESTATE'S RIGHT, TITLE, AND INTEREST IN  
AND TO THE CHAPTER 11 ADMINISTRATIVE CLAIMS ASSERTED BY  
THE DEBTOR IN THE RELATED CASE**

TO THE HONORABLE SEAN H. LANE,  
UNITED STATES BANKRUPTCY JUDGE:

Angela Tese-Milner, Esq., Chapter 7 Trustee (hereinafter "**Trustee**") for the estate of Jeffrey Lew Liddle (hereinafter "Debtor"), petitions the Court to authorize her to abandon to the Debtor, *nunc pro tunc* to the Conversion Date, the estate's right, title, and interest in and to Chapter 11 administrative claims which have been asserted by the Debtor against the Chapter 11 estate of Liddle & Robinson, LLP, Case No. 19-12346(SHL).

**Background Facts**

1. On March 11, 2019, the Debtor filed a voluntary petition (hereinafter "**Petition**")

under Chapter 11 of Title 11 of the United States Code (hereinafter “**Bankruptcy Code**”). By Order signed and dated June 22, 2020, the Chapter 11 case was converted to a case under Chapter 7 of the Bankruptcy Code. By Order signed and dated June 24, 2020, Angela Tese-Milner was appointed as the Chapter 7 Trustee. Following a 341 meeting which was held on July 30, 2020, Ms. Tese-Milner became permanent Trustee.

2. The Debtor has asserted Chapter 11 administrative claims (hereinafter “**Administrative Claims**”) against the estate of Liddle & Robinson, LLP as memorialized in the following motions filed in that Chapter 11 Case and in the Debtor’s schedules:

a) ECF No. 290: An administrative expense claim based on the Debtor’s substantial contribution to the estate of Debtor Liddle & Robinson, L.L.P. (“L&R”, “Debtor” or the “Firm”) pursuant to sections 503(b)(3)(D) and 506(c) of the Bankruptcy Code; The Debtor’s entitlement, under New York partnership law, to reasonable compensation for his services as the wind-up partner of L&R during the dissolution period.

b) ECF No. 291: An administrative expense claim to Mr. Liddle for his contributions to the value of the chapter 11 estate of Liddle & Robinson. Specifically, Mr. Liddle sought reimbursement of certain amounts previously paid by Mr. Liddle from his individual estate to Foley Hoag, L.L.P. (“Foley Hoag”), as counsel for both Mr. Liddle and Liddle & Robinson, L.L.P for services to the benefit of the Firm’s chapter 11 case and estate.

3. The Court reviewed the Motions filed by the Debtor for allowance of the Administrative Claims, ECF Nos. 290 and 291, and by order signed and entered on June 24, 2020, denied the motions, ECF No. 303. The Trustee believes that it would be burdensome to the estate to litigate the Administrative Claims and seeks the Courts’ permission to abandon the estate’s right, title, and interest in and to the Administrative Claims to the Debtor.

4. Section 554(a) of the Code authorizes the Trustee to abandon property which is of inconsequential value to the estate. In the exercise of her business judgment the Trustee has determined that the Administrative Claims given the costs of litigation have inconsequential value to the estate and are potentially burdensome.

5. Pursuant to the requirements of Rule 6007 of the Federal Rules of Bankruptcy Procedure, a copy of the Motion to Abandon and Notice of Presentment of Order for signature (hereinafter “**Notice**”), and proposed order will be served upon United States Trustee, Attn: Andrea B. Schwartz, Esq., 201 Varick Street , Suite 1006, New York, New York; and by email on attorneys for the Debtor, and all parties who have filed a notice of appearance, and a copy of the application to abandon will be served upon all of the Debtor’s creditors and interested parties

6. The relief requested herein has not been sought before this or any other Court.

7. The Trustee requests that the Court waive the filing of a brief at this time.

WHEREFORE, the Trustee prays that she be authorized to abandon the estate’s right title and interest in and to the Administrative Claims and for such other relief as is just under the circumstances.

Dated: Mattituck, New York  
November 21, 2020

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